

**BEFORE**

**THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for an	)	Case No. 22-507-GA-AIR
Increase in Natural Gas Rates.	)	
In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for Approval	)	Case No. 22-508-GA-ALT
of an Alternative Form of Regulation.	)	
In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for Tariff	)	Case No. 22-509-GA-ATA
Approval.	)	
In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for Approval	)	Case No. 22-510-GA-AAM
to Change Accounting Methods.	)	

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**DUKE ENERGY OHIO, INC.'S NOTICE OF FILING PURSUANT TO  
STANDARD FILING REQUIREMENTS**

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Pursuant to Standard Filing Requirements, Appendix Chapter II(A)(5)(d) and Section E(C)(2)(c), Duke Energy Ohio, Inc., provides notice of filing the attached: (1) twelve-month actual income statement versus the partially forecasted income statement; and (2) Schedule E-4.3 including actual test year data.

Respectfully submitted,

DUKE ENERGY OHIO, INC.

/s/ Larisa M. Vaysman

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**Attorneys for Duke Energy Ohio, Inc.**

## CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 29<sup>th</sup> day of March, 2023, upon the persons listed below.

/s/ Larisa M. Vaysman

Larisa M. Vaysman

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DUKE ENERGY OHIO, INC.  
CASE NO. 22-507-GA-AIR  
UNADJUSTED TEST YEAR OPERATING INCOME  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: 12 MONTHS ACTUAL  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE C-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J.P. BROWN

LINE NO.	DESCRIPTION	3 MO. ACTUAL & 9 MO. EST. UNADJUSTED REVENUE & EXPENSES	12 MO. ACTUAL UNADJUSTED REVENUE & EXPENSES	VARIANCE	% CHANGE
1	OPERATING REVENUES				
2	Base Revenue	\$ 336,334,930	\$ 347,151,141	\$ 10,816,211	3.22%
3	Rider Revenue	29,928,197	30,825,681	897,484	3.00%
4	Gas Costs Revenue	158,962,825	193,292,277	34,329,452	21.60%
5	Other Operating Revenue	4,439,093	5,061,644	622,551	14.02%
6	Total Operating Revenues	<u>529,665,045</u>	<u>576,330,743</u>	<u>46,665,698</u>	8.81%
7					
8	OPERATING EXPENSES				
9	Operation and Maintenance Expenses				
10	Production Expenses				
11	Liquefied Petroleum Gas	2,219,259	2,219,259	-	0.00%
12	Other	1,770,421	1,039,755	(730,666)	-41.27%
13	Total Production Expense	<u>3,989,680</u>	<u>3,259,014</u>	<u>(730,666)</u>	-18.31%
14					
15	Other Gas Supply Expenses				
16	Purchased Gas	158,910,568	198,117,794	39,207,226	24.67%
17	Other	1,886,187	1,749,347	(136,840)	-7.25%
18	Total Other Gas Supply Expense	<u>160,796,755</u>	<u>199,867,141</u>	<u>39,070,386</u>	24.30%
19					
20	Transmission Expense	17,695	21,851	4,156	23.49%
21	Distribution Expense	31,038,218	29,385,548	(1,652,670)	-5.32%
22	Customer Accounts Expense	20,469,859	15,117,023	(5,352,836)	-26.15%
23	Customer Service & Information Expense	2,753,025	3,138,979	385,954	14.02%
24	Sales Expense	1,264,803	937,334	(327,469)	-25.89%
25	Administrative & General Expense	26,185,831	31,234,099	5,048,268	19.28%
26	Amortization of Deferred Expense	(1,756,972)	(2,466,166)	(709,194)	40.36%
27	Total Operation and Maintenance Expense	<u>244,758,894</u>	<u>280,494,823</u>	<u>35,735,929</u>	14.60%
28					
29	Depreciation Expense	<u>84,105,237</u>	<u>86,945,352</u>	<u>2,840,115</u>	3.38%
30					
31	Taxes Other Than Income Taxes				
32	Other Federal Taxes	2,362,226	2,170,834	(191,392)	-8.10%
33	State and Other Taxes	75,326,634	72,638,015	(2,688,619)	-3.57%
34	Total Taxes Other Than Income Taxes	<u>77,688,860</u>	<u>74,808,849</u>	<u>(2,880,011)</u>	-3.71%
35					
36	Income Taxes				
37	State and Local	-	948,513	948,513	#DIV/0!
38	Federal	19,234,836	(46,703,971)	(65,938,807)	-342.81%
39	Total Income Tax Expense	<u>19,234,836</u>	<u>(45,755,459)</u>	<u>(64,990,295)</u>	-337.88%
40					
41	Total Operating Expenses and Taxes	<u>425,787,827</u>	<u>396,493,565</u>	<u>(29,294,262)</u>	-6.88%
42					
43	Net Operating Income	<u>\$ 103,877,218</u>	<u>\$ 179,837,178</u>	<u>\$ 75,959,960</u>	73.12%

- (1) The increase in operating revenues is primarily the result of higher gas prices and higher unbilled revenue.
- (2) The increase in operation and maintenance expense is due to higher gas prices and offset by lower than expected hiring and higher CEP deferrals.
- (3) The decrease in taxes other than income is driven by lower property tax.
- (4) The decrease in federal income taxes is due to the MGP Settlement that was removed from the Test Year.

DUKE ENERGY OHIO  
CASE NO. 22-507-GA-AIR  
TARIFF CLASS REVENUE SUMMARY  
(GAS SERVICE)

DATA: 12 MONTHS ACTUAL  
TYPE OF FILING: ORIGINAL  
WORK PAPER REFERENCE NO(S):

SCHEDULE E-4.3  
PAGE 1 OF 1  
WITNESS: Jeff L. Kern

LINE NO.	RATE CODE (A)	SCHEDULE / DESCRIPTION (B)	CUSTOMER BILLS (C)	ACTUAL SALES MCF (D)	TEST YEAR REVENUE LESS GAS COST (E)	AVERAGE RATE (F=E / D)	% OF REVENUE LESS GAS COST TO TOTAL REVENUE (G = E / I)	GAS COST* (H)	REVENUE TOTAL (I = E + H)	% OF REVENUE TO TOTAL (J)
1		SALES SERVICE								
2	RS	RESIDENTIAL SERVICE	3,346,062	18,390,284	\$ 150,840,038	\$ 8.202159	53.88%	\$ 129,099,794	\$ 279,939,832	33.08%
3	RSLI	RESIDENTIAL LOW INCOME SERVICE	13,458	67,830	\$ 552,736	\$ 8.148840	53.72%	\$ 476,167	\$ 1,028,903	0.12%
4	GS-S	GENERAL SERVICE - SMALL	153,010	1,762,600	\$ 21,926,769	\$ 12.440014	63.93%	\$ 12,373,452	\$ 34,300,221	4.05%
5	GS-L	GENERAL SERVICE - LARGE	32,293	3,711,582	\$ 14,623,997	\$ 3.940098	35.95%	\$ 26,055,306	\$ 40,679,303	4.81%
6		TOTAL SALES SERVICE	<u>3,544,823</u>	<u>23,932,296</u>	<u>\$ 187,943,540</u>	<u>\$ 7.853135</u>	<u>52.80%</u>	<u>\$ 168,004,719</u>	<u>\$ 355,948,259</u>	<u>42.06%</u>
7										
8		TRANSPORTATION SERVICE								
9	RFT	RESIDENTIAL FIRM TRANSPORTATION	1,735,909	12,973,293	\$ 79,373,017	\$ 6.118186	46.57%	\$ 91,072,517	\$ 170,445,534	20.14%
10	RFTLI	RESIDENTIAL FIRM TRANSP. LOW INCOME	9,897	61,358	\$ 409,856	\$ 6.679748	48.76%	\$ 430,733	\$ 840,589	0.10%
11	FT-S	FIRM TRANSPORTATION - SMALL	99,246	1,902,083	\$ 14,930,864	\$ 7.849744	52.79%	\$ 13,352,623	\$ 28,283,487	3.34%
12	FT-L	FIRM TRANSPORTATION - LARGE	59,799	14,627,451	\$ 34,730,675	\$ 2.374349	25.27%	\$ 102,684,706	\$ 137,415,381	16.24%
13	IT	INTERRUPTIBLE TRANSPORTATION	1,092	11,467,453	\$ 12,474,573	\$ 1.087824	13.42%	\$ 80,501,520	\$ 92,976,093	10.99%
14	IT	Special Contracts	36	7,801,525	\$ 5,531,108	\$ 0.708978	9.17%	\$ 54,766,706	\$ 60,297,813	7.13%
15		TOTAL TRANSPORTATION SERVICE	<u>1,905,979</u>	<u>48,833,163</u>	<u>\$ 147,450,092</u>	<u>\$ 3.019466</u>	<u>30.08%</u>	<u>\$ 342,808,805</u>	<u>\$ 490,258,897</u>	<u>57.94%</u>
16		TOTAL RETAIL	<u>5,450,802</u>	<u>72,765,459</u>	<u>\$ 335,393,632</u>	<u>\$ 4.609242</u>	<u>39.63%</u>	<u>\$ 510,813,524</u>	<u>\$ 846,207,156</u>	<u>100.00%</u>
17										
18		<u>LESS GAS COST ASSUMED FOR TRANSPORTATION</u>						(342,808,805)	(342,808,805)	
19										
20		TOTAL RETAIL REVENUE						<u>\$ 168,004,719</u>	<u>\$ 503,398,351</u>	

\* REFLECTS EXPECTED GAS COST OF \$7.020/MCF.  
FOR CONSISTENCY, ASSUMED TRANSPORTATION CUSTOMERS PAY THE SAME GAS COST AS GCR CUSTOMERS.

Gas cost revenues associated with ongoing expected gas cost changes	25,287,558
Gas Tax Cut and Jobs Act	(2,893,836)
Ohio Excise Tax Liability	21,376,770
State Tax Rider	7,999,647
Percent of Income Payment Plan	1,643,053
Uncollectible Expense Gas	2,693,570
Unbilled Revenues	24,802,809
AMRP, CEP & GSR revenues associated with ongoing rate changes	(13,038,823)
Other Operating Revenue	5,061,644
Total Operating Revenues	<u>576,330,743</u>

**This foregoing document was electronically filed with the Public Utilities  
Commission of Ohio Docketing Information System on**

**3/29/2023 1:27:31 PM**

**in**

**Case No(s). 22-0507-GA-AIR, 22-0508-GA-ALT, 22-0509-GA-ATA, 22-0510-GA-AAM**

Summary: Notice Duke Energy Ohio, Inc.'s Notice of Filing Pursuant to Standard Filing Requirements electronically filed by Mrs. Tammy M. Meyer on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco and Kingery, Jeanne and Akhbari, Elyse Hanson and Vaysman, Larisa and Brama, Elizabeth and Verhalen, Kodi J..